

## AN ACT

ENTITLED, An Act to revise municipal special assessment provisions.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

Section 1. That § 9-47-19 be amended to read as follows:

9-47-19. The governing body of each municipality at the time of making its annual tax levy for other purposes may levy a special assessment for the purpose of maintaining its system of waterworks. The special assessment shall be apportioned as provided in this chapter for the assessment of the cost of constructing such waterworks and certified to the county auditor and collected as municipal taxes for general purposes.

No special assessment may exceed the sum of one dollar per front foot against any lot or parcel of abutting property and the special assessment is subject to review and equalization the same as assessments for general purposes.

Funds derived from a special assessment shall be used only for the purpose for which it is levied. The State of South Dakota is exempt from the provisions of this section but may, pursuant to §§ 9-45-30 to 9-45-32, inclusive, be assessed for its apportioned share of the actual cost of any work under this section at the time the work is done.

Section 2. That § 9-48-23 be amended to read as follows:

9-48-23. The governing body prior to the assessment of real property pursuant to § 9-48-22 may, by resolution, designate the lots against which the assessment is to be levied and the amount of the assessment against each lot. The resolution shall direct the director of equalization to add the assessment to the general assessment against the property and certify the assessment together with the regular assessment to the county auditor to be collected as municipal taxes for general purposes. The assessment is subject to review and equalization the same as assessments or taxes for general purposes. No assessment may exceed the sum of one dollar per front foot against any lot or parcel of abutting property. The State of South Dakota is exempt from the provisions of this section but

may, pursuant to §§ 9-45-30 to 9-45-32, inclusive, be assessed for its apportioned share of the actual cost of any work under this section at the time the work is done.

Section 3. That § 9-38-53 be amended to read as follows:

9-38-53. The governing body, upon recommendation of the board, may at the time of making its annual tax levy for other purposes levy for the purpose of maintaining, repairing, planting, and otherwise improving and caring for the parks, parkways, boulevards, and other public grounds and thoroughfares under the control of the board a special front foot assessment not to exceed one dollar per front foot upon the lots fronting and abutting thereon. The governing body, upon the recommendation of the board and with the consent of seventy-five percent of the owners of property fronting and abutting a boulevard, may at the time of making its annual tax levy for other purposes levy for the purpose of maintaining, repairing, planting, and otherwise improving and caring for any boulevard under the control of the board. No special front foot assessment may exceed one dollar per front foot upon the lots fronting and abutting the boulevard. Any assessment shall be apportioned as the assessment for maintaining service sewers and shall be certified to the county auditor and shall be collected as municipal taxes for general purposes. The State of South Dakota is exempt from the provisions of this section but may, pursuant to §§ 9-45-30 to 9-45-32, inclusive, be assessed for its apportioned share of the actual cost of any work under this section at the time the work is done.

Section 4. That § 9-45-38 be amended to read as follows:

9-45-38. The governing body prior to the assessment of real property within the municipality for the next fiscal year, may levy, annually, for the purpose of maintaining or repairing street surfacing or pavement a special front foot assessment not exceeding one dollar per front foot upon the lots fronting and abutting the street. The assessment shall be apportioned on a front foot basis.

The governing body prior to the assessment of real property may, by resolution, designate the lot or portion of lots against which the assessment is to be levied and the amount of the assessment against each lot or portion of lots. The resolution shall direct the director of equalization to add the

assessment to the general assessment against the property and certify the assessment together with the regular assessment to the county auditor to be collected as municipal taxes for general purposes. The assessment is subject to review and equalization the same as assessments or taxes for general purposes. Front foot, for the purposes of this section, means the actual front of the premises as established by the buildings thereon, record title, and use of the property regardless of the original plat. The State of South Dakota is exempt from the provisions of this section but may, pursuant to §§ 9-45-30 to 9-45-32, inclusive, be assessed for its apportioned share of the actual cost of any work under this section at the time the work is done.

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I certify that the attached Act  
originated in the

HOUSE as Bill No. 1074

\_\_\_\_\_  
Chief Clerk

\_\_\_\_\_  
Speaker of the House

Attest:

\_\_\_\_\_  
Chief Clerk

\_\_\_\_\_  
President of the Senate

Attest:

\_\_\_\_\_  
Secretary of the Senate

House Bill No. 1074

File No. \_\_\_\_\_

Chapter No. \_\_\_\_\_

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Received at this Executive Office  
this \_\_\_\_\_ day of \_\_\_\_\_ ,

20\_\_\_\_ at \_\_\_\_\_ M.

By \_\_\_\_\_  
for the Governor

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The attached Act is hereby  
approved this \_\_\_\_\_ day of  
\_\_\_\_\_, A.D., 20\_\_\_\_

\_\_\_\_\_  
Governor

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STATE OF SOUTH DAKOTA,  
ss.  
Office of the Secretary of State

Filed \_\_\_\_\_ , 20\_\_\_\_  
at \_\_\_\_\_ o'clock \_\_ M.

\_\_\_\_\_  
Secretary of State

By \_\_\_\_\_  
Asst. Secretary of State